

Retention and Classification Report

Agency: Salt Lake City School District (Utah). Office of Accounting (1090)

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Records Officer Britta Barney

25124 Annual audits

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25124

3

TITLE: Annual audits

DATES: 1911-

ARRANGEMENT: Chronological

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the school district's financial activities for the year. "The audit required for any fiscal year shall be completed within six calendar months after the close of the fiscal year" (UCA 51-2-2 (1995)). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1) (1995)).

RETENTION:

Retain 5 years.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule SD 5, Item 4.

AUTHORIZED: 08/06/2003

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years or until microfilmed and then destroy provided microfilm has passed inspection.

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TITLE: Annual audits

(continued)

Microfilm master: Retain in State Archives permanently.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public